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Report to

The Ontario Committee On Taxation

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Presented by

The Board of Directors

of

The Ontario Chamber of Commerce

1964

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REPORT

TO

THE ONTARIO COMMITTEE ON TAXATION

Presented by

THE BOARD OF DIRECTORS

THE ONTARIO CHAMBER OF COMMERCE

1964

1. INTRODUCTION

The Board of Directors of The Ontario Chamber of Commerce is pleased to have this opportunity of placing its views before the members of the Committee. Our organization is a voluntary federation of some 240 member Boards of Trade and Chambers of Commerce throughout the province which possess an underlying membership of over 50,000 leaders of the Ontario business community. We speak for these Boards and Chambers and through them for the ever-growing number of industrial and commercial employers, and agriculture and professional people involved in the economic development of our province. The Ontario Chamber believes that while the industrial and other expansion of the Province is essential, and a good thing, this expansion creates new problems which often require new answers. It is in this spirit that we offer, in broad outline, a number of suggestions which, we think, may be of value to you in considering how taxation can encourage the economic growth of Ontario.

2. THE PUBLIC ACCOUNTS

i) The views outlined below are by necessity tentative. One of the principal reasons is the shortage of useful economic information bearing on the field of provincial and municipal economics. For instance, there are no reliable data available on the size and growth of the Gross Provincial Product. Therefore, analysis and projection of provincial revenues and expenditures is well-nigh impossible. We await with interest the

REPORT

TO

THE CAPITAL EXPENDITURE COMMITTEE OF INDIA, 1980

presented by

THE CHAMBER OF COMMERCE

1980

findings and recommendations of your staff because we hope they will result in the improvement and extension of the work of the Department of Economics and Development. Also, we hope for a change in the way the budget of the province is reported. Even those expert in this particular field could have great difficulty in interpreting the annual budget statement. For instance, according to the budget statement of February 7, 1963, there has been a budget surplus since 1941, yet the net debt has climbed every year since 1949.

ii) The Dominion Bureau of Statistics has done some very useful work in the area of net provincial and municipal revenue and expenditure. Nevertheless, the most recent data available in the municipal field pertain to 1960. Obviously, intelligent planning in the field of public finance is extremely difficult under such circumstances.

iii) We recommend to the Committee, therefore, that it consider ways of clarifying the Public Accounts and of accelerating the collection and presentation of relevant statistical material. Without such improvement the impact of taxation on the economy will continue to be uncertain.

3. FEDERAL-PROVINCIAL CO-OPERATION

(A) Cooperative Planning

i) One of the reasons we are particularly concerned about this question is the difficulty we encountered when we attempted to study the influence of provincial and municipal finances on aiding or hindering the counter-cyclical fiscal measures of the federal government. As the Committee knows, borrowing by the provinces and the municipalities within Canada has a lesser effect on aggregate demand than financing of deficits by means of foreign borrowing. In times of expected cyclical declines Ontario should concentrate its borrowing abroad. Furthermore, it is not just direct provincial borrowing which must be considered. Through the mediation of the Municipal Board,

the province also exercises a substantial amount of fiscal control over municipal borrowing and can influence the municipalities in appropriate counter-cyclical action.

ii) As pointed out in the foregoing paragraphs, the provincial government has an important responsibility in smoothing out business fluctuations. Such a role cannot be played unless provincial and federal governments are both directing their efforts toward the same goal. At the federal-provincial conference on November 26, 1963, Mr. Robarts pointed out that "a generation ago it was still quite reasonable to expect that many activities of the federal and provincial governments in the economic field could be carried out separately without much fear of duplication or contradiction. For both government and private industries it was possible to make decisions in isolation in most areas. Today the interdependence within our economy is so much part of everyday activity that major decisions of private companies are often preceded by consultation with all three levels of government." We, therefore, recommend that the provincial government do all in its power to encourage the federal government to enter into cooperative planning of fiscal measures so that the efforts of one level of government will not be blunted by the opposite movement of the other.

iii) Such co-operation is necessary for other reasons as well. The Tables, (I and II), and Charts of the Appendix indicate a widening gap between revenue and expenditure and the expected rise in high school and university enrollment suggests that the gap may increase rather than decrease as new high school and university facilities are at least twice as expensive as those of primary education. There are only three ways of increasing the revenue of the province. The first is to rely on the fund-raising power of and transfers from the federal government to a greater extent; the second is to increase taxation by provincial and municipal

governments; the third is to increase the rate of growth of the provincial economy so that the same tax levies raise substantially greater amounts of revenue. We shall discuss each of these in turn.

(B) PROVINCIAL-FEDERAL FISCAL PLANNING SECRETARIAT

i) At the conclusion of the recent federal-provincial conference the relative importance of each level of government in the overall tax picture was considerably altered. Such changes are an intelligent response to the variations in the load which each level of government is expected to bear. On the other hand, such modifications cannot be counted on happening with the necessary speed and smoothness. The only way to do this is for all levels of government to bear together the burden of planning tax policy over the long term. We, therefore, recommend that a continuing secretariat be established to further the relations already so well begun between the two levels of government in the area of fiscal planning, and that this group be charged with developing and recommending as necessary the long term plans needed for maintaining the nation's financial health.

ii) It seems obvious from the data of the Appendix that the federal government will have to take a greater and greater part in providing revenues to Ontario. No doubt this is true for other provinces as well. It should be possible to reduce the friction and uncertainty occasioned by ill-prepared ad hoc bargaining with the establishment of a permanent Provincial-Federal Fiscal Planning Secretariat.

iii) While we have not considered in detail the organization and mode of operation of such a body, we would suggest that the permanent secretariat of the European Economic Community established under the Treaty of Rome could provide a useful precedent for guidance in setting up a Canadian fiscal planning secretariat. The staffs of existing federal and provincial tax inquiries might provide the nucleus of experienced personnel for the recommended

planning group and therefore we would urge prompt action in considering this recommendation.

4. NEW SOURCES OF REVENUE

i) Realism forces us to think that increases in taxes will probably be necessary. We would like here to direct the attention of the members of the Committee to certain areas in which additional tax revenues may be found with a minimum of adverse effect on the economy.

(A) EXTENSION OF SALES TAX

ii) One possible source of revenue is to be found in the extension of the sales tax to other areas and perhaps even a small increase in its rate. In our opinion the impact of the sales tax is less serious in its effect on business initiative and optimum allocation of economic resources than increases in corporate or individual income taxes. Our study of the major sources of tax revenue and the increases that have occurred in recent years, particularly with respect to personal and corporate income taxes, suggests that we must surely have reached, if not passed, the point where further reliance on income taxes can only lead to a serious deterioration in corporate and individual initiative. The Trade Crusade, specific tax incentives and subsidies will have no lasting effect if the load of taxation is so great that businessmen of this province lose their optimism and faith in the value of competitive free enterprise.

iii) One important element in our economic system is the purchase of services by consumers. With a few exceptions, services are not taxed at present. We can see no economic reason why they should not be included among the sources of provincial revenue and we are, therefore, prepared to support the recommendation of other submissions to the Committee that the imposition of sales taxes be considered on all services other than medical and other services that are generally recognized as necessities, and services

that enter into the cost of production. In general, it may be said that the broader the tax base, the more likely taxation is to be fair and equitable. To broaden the base is also to stave off for some little while longer a general increase in tax rates.

(B) PROVINCIAL LOTTERIES

iv) While the Ontario Chamber of Commerce has no specific policy or opinion on the broad social implications of government regulated and sponsored lotteries we do not see any reason why this potential source of revenue should not at least be investigated. The same would be true to investigating the revenue potential of taxing legalized off-track betting.

(C) TAXATION OF PUBLICLY OWNED ENTERPRISES

v) In our view the government of Ontario should recommend to the federal government that publicly-owned enterprises be subject to the corporation income tax. Otherwise there will be a strong inducement to the take over of privately-owned enterprises by provincial governments with an accompanying erosion of the tax base. The tax exemption of publicly-owned enterprises also results in unfair competition, whereby tax-paying private companies suffer unjustly. Alternatively, services of publicly-owned enterprises, that compete directly or indirectly with private enterprises, should be subject to tax in the hands of the user to the extent required to remove the competitive advantage now enjoyed by publicly-owned companies.

vi) Further, we recommend that legislation be passed to permit municipalities to tax the property of publicly owned utilities and those of the Crown which are used for commercial purposes, on the same basis as the property of privately owned utilities, companies, or individuals.

5. MOTOR FUEL AND FUEL OIL TAXES

i) Currently motor fuel and fuel oil taxes, together with the vehicle

and driver licensing fees, more than cover the expenditures on roads, highways and bridges, and promise to do so in the future. We recommend, therefore, that the province refrains from raising these taxes and fees further.

ii) We also recommend two specific adjustments to this field of taxation. First, that the government restore the traditional practice of granting rebates on the full amount of the gasoline tax in the case of manufacturing processes and equipment which are not used on the public highways. When the last additional two cents per gallon tax was added to the gasoline tax this increase was not made refundable in the case of gasoline consumed by pleasure boats and in the process of manufacturing or used in tractors, trucks and equipment other than for farming and commercial fishing. Forest, mining and other industries have been affected by this tax.

iii) Second, we recommend that the transit industry be relieved from payment of gasoline and/or diesel fuel tax for all buses when operating within an urban municipality and/or what is now called a metropolitan area composed of one or more adjoining municipalities. The movement of the public by private or publicly owned transit systems is essential to the welfare of the community. Increased costs and the need for servicing outlying areas where operation is often unprofitable has resulted in an indication that some transit systems may have to be abandoned and others subsidized by the municipalities. We feel that fuel tax exemption for this category of motor vehicle would help considerably to offset this situation.

6. RATE OF GROWTH

i) Of more importance than all other considerations is the rate of growth of the provincial economy. That this must be fostered is evident, but how it can be fostered is not so clear. Tax incentives in Ontario are clearly self defeating in the long run unless they result from the co-operative work of all provinces and the federal government. Nevertheless, investment

is a prerequisite of growth and incentives need to be devised. Of first importance is an immediate and significant reduction in the rate of corporate income tax. The competitive position of Canadian industry would be improved directly and the adverse reaction on Canadian business that will flow from implementation of proposed reductions in U.S. corporate tax rates will be avoided. We realize that such a move must be initiated by the federal government but we would urge that the Province of Ontario advocate such a move in the strongest possible terms.

ii) We are concerned that recent developments to encourage investment in geographic areas and specific industries have taken the form of government sponsored agencies providing funds and services in competition with established institutions. The use of special tax allowances as incentives must be carefully evaluated as the pursuit of such policies may lead to the establishment of subsidized industry with permanent competitive disadvantages. Clearly, we must avoid creating an atmosphere of provincial and municipal competition for the establishment of industry by the use of such tools that can only lead ultimately to a balkanizing of business enterprise.

iii) Just like the province, Ontario municipalities have been heavy borrowers in the past decade, and will continue to be. It is sometimes difficult for underwriters and investors to assess adequately the credit standing of some large and many smaller municipalities because adequate information is not made available by the municipalities. This could in large degree be remedied if provincial authorities were to maintain an advisory service on the preparation of debenture issues and on information and statistics which should accompany the offer of municipal securities to underwriters and to the public. Municipal finance statistics should be prepared and published by both municipality and province in full detail according to

recognized and recommended practice. Assessment of property for taxation purposes should be put on a uniform basis to facilitate comparison of municipal credits.

7. ASSESSMENTS

(A) UNIFORM ASSESSMENT PROCEDURES

i) The necessity for uniform assessment practice throughout the province goes beyond credit evaluation. It is needed for various economic studies and comparisons by government and business and for the apportionment or a check on apportionment of provincial grants to municipalities and schools. The province has taken steps in the past towards uniformity and equity of assessment through provision for county assessors and the preparation of a manual for assessors, but we feel that the time has come when uniform assessing procedures should be made mandatory within the Province.

ii) A great number of examples could be cited to document the wide diversity of assessment practices. For example, the Taxation Committee of the Petroleum Association of Ontario found in a survey of 65 municipalities 57 different ways of handling flankage local improvement charges.

(B) METHODS OF DETERMINING ASSESSMENT

iii) While the Assessment Act provides for appeal by a taxpayer to a Court of Revision from a notice of assessment delivered by the Assessor, there is no provision requiring the Assessor to disclose the actual calculation used by him in determining the Assessment. The taxpayer who feels he is unfairly assessed has no statutory right to be informed of these actual calculations and is therefore at a considerable disadvantage when appearing before the Court of Revision.

iv) We recommend that the Assessment Act be amended to provide that after a taxpayer has filed a notice of appeal to the Court of Revision he is entitled to an explanation of the calculations used in determining his assessment.

(C) BUSINESS ASSESSMENT

v) Section 9 of the Assessment Act, the section governing business assessment, was originally drafted in 1904 and with minor amendments is still in force today. Many changes in business methods and classes of business have taken place since 1904 which the amendments do not adequately provide for.

vi) We recommend that the Government re-examine the appropriate sections of the Assessment Act dealing with business assessment and consider revising these sections to avoid existing discrimination.

(D) LAND VALUE TAXATION

vii) As an extension of the principle of fostering economic growth, we suggest that taxation of improvements in the use of land should be abandoned if it is the desire of government to encourage such improvements. We, therefore, recommend that the Commission investigate the system of land value taxation and the experience various countries had with such a tax. It is admittedly difficult to separate the value of land from the uses to which it is put, but we think it may be possible. If this suggestion is not possible, we recommend that realty property taxation in this province be changed so that no dis-incentive to improvement through additional investment is implicit in its operation.

3. DEATH TAX LEGISLATION

i) To forge ahead as the undisputed financial centre of Canada, the Province of Ontario must create a more favourable tax climate. To encourage both domestic and foreign capital formation within its borders, it cannot afford to retain the present punitive death tax legislation.

(A) SUSPENSION OF ONTARIO SUCCESSION DUTY ACT

ii) At this time, when the Federal government has undertaken to divert 75 per cent of the revenue it receives under the Estate Tax Act to the

provinces, it is submitted that Ontario should suspend the application of the Succession Duty Act and rent the field to the federal government. There would be no revenue loss to Ontario and many benefits would flow from this course of action, some of which are as follows:

(a) It would put Ontario on an equal basis with other provinces which have rented the field to the federal government under the Federal-Provincial tax agreement.

(b) The tax penalty of an Ontario domicile at the time of death would no longer exist.

(c) The Ontario Succession Duty Act is very complicated. It is impossible for an estate owner unfamiliar with it to estimate, with any degree of accuracy, the amount of the succession duty liability which will arise on death.

(d) The Act is administered at great inconvenience to the general public to catch evaders who constitute a very small minority. The suspension of the Act would be an important factor in eliminating undue delay in the administration of estates and would minimize administrative expenses.

(B) REPLACEMENT OF ONTARIO SUCCESSION DUTY ACT

iii) If Ontario is not prepared to suspend the application of the Succession Duty Act, it should replace it with a new act streamlined to dovetail with the Federal Estate Tax Act. While constitutional limitations do not permit Ontario to have an estate tax act, many things can be done to create a succession duty act which is simple in form and which has many of the attributes of an estate tax act. In fact such an act, with a few minor variations, can follow closely the form of the Federal Estate Tax Act.

iv) The following are some of the benefits which would result:

(1) If the rate of duty levied in respect of dutiable property were determined only by reference to the aggregate value of the estate less deductions and exemptions and not by taking into account the relationship of the beneficiaries to the deceased and the amount passing to each beneficiary, the calculation of the tax and the administration of the Act and of estates would be much simpler.

(2) The elimination of the "dependants' allowance" and the "individual dependant allowance" and the substitution of a straight exemption off the top of the estate as found in the Federal Estate Tax Act would remove much double talk from the Act and would give the public what they have been led to believe they were getting. The following are three examples of the individual dependant allowance as contained in the present Succession Duty Act:

(a) For a surviving wife it is the amount of tax that a $60,000 estate all passing to such wife would attract - $3,174.

(b) For a dependant child surviving along with mother or infirm father individual dependant allowance for such child is the amount of tax which would be attracted under the rate structure in the Succession Duty Act if the child were taxed on a $10,000 bequest in a $50,000 estate - $287.50

(c) For a dependant orphan child it is the amount of tax which would be attracted under the rate structure in the Act if such child were taxed on a $15,000 bequest in a $50,000 estate - $431.25.

These are by no means comparable to the exemptions in the Estate Tax Act. They should be brought into line with them.

(3) The taxation of properties held in joint tenancy to the extent of the beneficial interest arising on death, as in the Federal Estate Tax Act, would be much fairer to taxpayers and would lighten the burden of officers of the Succession Duty Department.

(4) For many years, both under the Federal Succession Duty Act and the Ontario Succession Duty Act, life insurance was singled out for discriminatory treatment. By largely substituting the ownership rule for the premium payment rule, the Estate Tax Act brought an element of fairness into the taxation of life insurance. A new Succession Duty Act should tax life insurance on the basis of ownership and not on the basis of the payment of premiums.

(5) Gifts intervivos, with no reservation of benefit, under a new Succession Duty Act should be taxed only if made within three years of death as under the Federal Estate Tax Act and not within five years as at present. Beneficiaries of an estate should not be required to furnish the Succession Duty Authorities with evidence of the deceased taxpayer's property transactions over a lifetime. Much of this information is not within the knowledge or the recollection of the beneficiaries.

(6) If a quick succession provision such as is contained in section 33 of the Federal Estate Tax Act (which section in itself is grossly inadequate) were incorporated into a new Succession Duty Act, it would reduce the inequity which occurs when the same property passes through two estates in quick succession.

(7) Under the Federal Estate Tax Act in arriving at the aggregate

net value, under section 7(1) (f) the value of any pension under or subject to the Pension Act, the Civilian War Pensions and Allowances Act, the War Veterans Allowance Act or Section 64, 78, or 112 of the Royal Canadian Mounted Police Act and any compensation under regulations made under section 5 of the Aeronautics Act is deducted. Under a new Succession Duty Act a similar deduction should be granted.

v) To sum up, fairness and simplicity are important in death tax legislation. It is especially important to a province such as Ontario which is the centre of great financial activity in Canada. This may be achieved most satisfactorily by Ontario suspending application of the Succession Duty Act and renting the field to the federal government. A less satisfactory alternative would be for Ontario to replace the present Succession Duty Act with an entirely new statute following, as closely as constitutional limitations will permit, the Federal Estate Tax Act. This should be accompanied by an attempt to work out an arrangement whereby the federal government would collect succession duties on behalf of the province.

9. RESTRAINING THE GROWTH OF PROVINCIAL & MUNICIPAL EXPENDITURE

Finally, we wish to make some points which can serve to keep partially in check the burgeoning growth of provincial and municipal expenditure.

(a) There has been considerable discussion on the topic of the existing Federal sales tax becoming a retail tax with provincial supplements as required, and the administration consolidated. This would serve to reduce the cost of the collection of the tax and make its impact more compatible with current economic policies. It is suggested that this idea should be studied by the Provincial-Federal Fiscal Planning Secretariat recommended earlier.

(b) To impose discipline on the use of government-provided service, we

recommend that wherever possible these services be placed on a self-liquidating basis. The example of our hospital insurance system strongly argues for premiums of sufficient magnitude to cover a reasonable portion of the costs of the system.

(c) We urge the province to provide leadership in displaying economy in the cost of government by consolidation of units of administration and by encouraging further amalgamation of services in the metropolitan areas.

It would be very desirable to have more information on the most efficient size of administrative units in Ontario, and particularly to achieve a reduction in the number of such units. The experience of the Alberta County system suggests that a reduction of the number of school districts and of small municipal districts results in reduced staff requirements and avoids duplications and overlapping.

10. HIGHLIGHTS OF REPORT:

(1) Public Accounts should be clarified, and collection and presentation of relevant statistical material should be accelerated.

(2) Provincial government should urge the Federal government to develop cooperative planning of fiscal measures.

(3) A Provincial-Federal Fiscal Planning Secretariat should be established.

(4) Increased tax revenue should be achieved via a broadening of the tax base rather than increases in existing personal and corporate income tax rates.

Some new sources of tax revenue that could be explored are:

(a) taxing of all services other than medical and other services that are generally recognized as necessities and services that enter into the cost of production.

(b) government regulated and sponsored lotteries and taxing of legalized off-track betting.

(c) the application of corporation income tax and municipal property tax to publicly owned enterprises.

(5) Rebates on the full amount of the gasoline tax in the case of manufacturing processes and equipment not used on public highways should be re-established.

(6) Transit industry operating in urban municipality or metropolitan areas should be relieved from payment of gasoline and/or diesel fuel tax.

(7) Provincial government should urge immediate and significant reduction of corporate income tax.

(8) Municipal finance statistics should be prepared and published by both Municipality and Province in detail to assist underwriters and the public when purchasing municipal securities.

(9) Uniform assessing procedures should be made mandatory within the Province.

(10) Upon filing a notice of appeal to the Court of Revision a taxpayer should be entitled to an explanation of the calculations used in determining his assessment.

(11) The appropriate sections of the Assessment Act dealing with business assessment should be re-examined and consideration given to revising them to avoid existing discrimination.

(12) Means for removing the dis-incentive to land improvement through increased taxation should be considered.

(13) Ontario should suspend the application of the Succession Duty Act and rent the field to the Federal government; or, at least, replace the Act with a new act designed to dovetail with the Federal Estate Tax Act.

Table 1

NET GENERAL REVENUE, PROVINCE OF ONTARIO

(Million $)

Fiscal Year Ending March 31	Total	Main Components					
		Corp. Tax	Motor Fuel & Fuel Oil Sales	General Sales Tax	Privileges Licenses & Permits	Liquor Profits	Govt. of Canada Tax Sharing
1963P	1,061	185	179	165	149	58	160
1962P	910	166	173	78	147	57	121
1961	833	186	166		150	55	114
1960	778	175	160		140	53	106
1959	647	157	153		118	53	99
1958	594	148	144		116	47	79
1957	482	-	114		101	43	165
1956	432	2	105		90	39	144
1955	399	-	94		73	33	148
1954	371	1	88		70	30	139
1953	365	15	78		70	33	127
1952	304	94	72		59	31	4

Table 2

NET GENERAL EXPENDITURES, PROVINCE OF ONTARIO

(excluding Debt Retirement)

(Million $)

Fiscal Year Ending March 31	Total	Main Components					
		Highways Roads & Bridges	Health	Social Welfare	Education	Debt Charges	Contribution to Municipalities
1963P	1,174	266	239	61	347	61	35
1962P	1,037	250	218	55	273	49	33
1961	937	241	199	50	231	46	32
1960	898	253	173	44	212	39	29
1959	742	232	93	42	186	35	25
1958	656	214	79	36	152	31	25
1957	552	197	74	29	111	28	16
1956	489	155	69	27	103	27	15
1955	421	110	64	26	94	27	18
1954	384	114	58	23	83	22	3
1953	372	121	55	22	77	25	3
1952	336	102	47	24	68	22	2

Table 3

NET GENERAL REVENUE OF ONTARIO MUNICIPALITIES

(Million $)

Fiscal Year Ending March 31	Total	Property Tax
1960	648	592
1959	586	530
1958	561	473
1957	518	438
1956	452	388
1955	400	340
1954	319	284
1953	293	264
1952	254	229

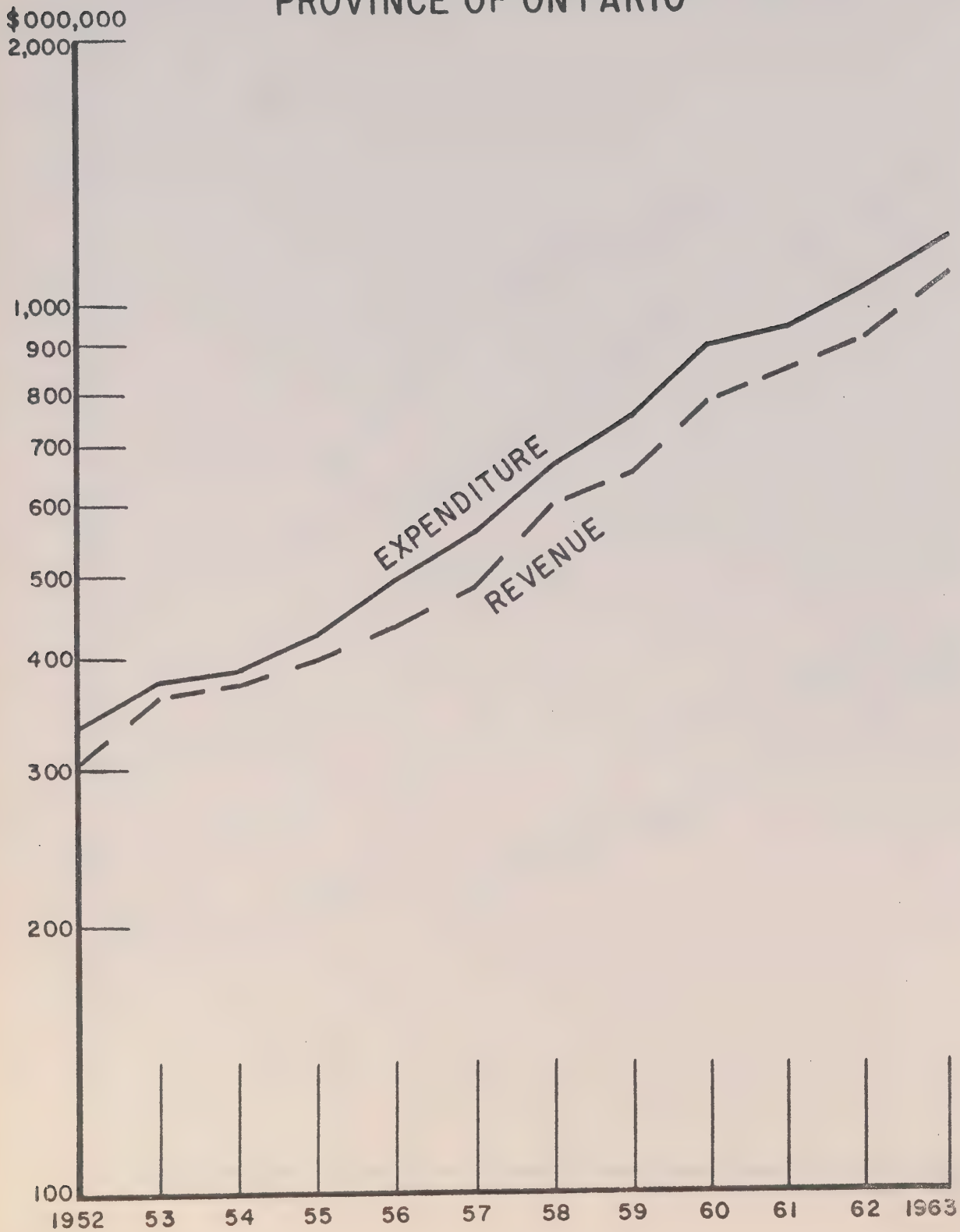
Table 4

NET GENERAL EXPENDITURE OF ONTARIO MUNICIPALITIES

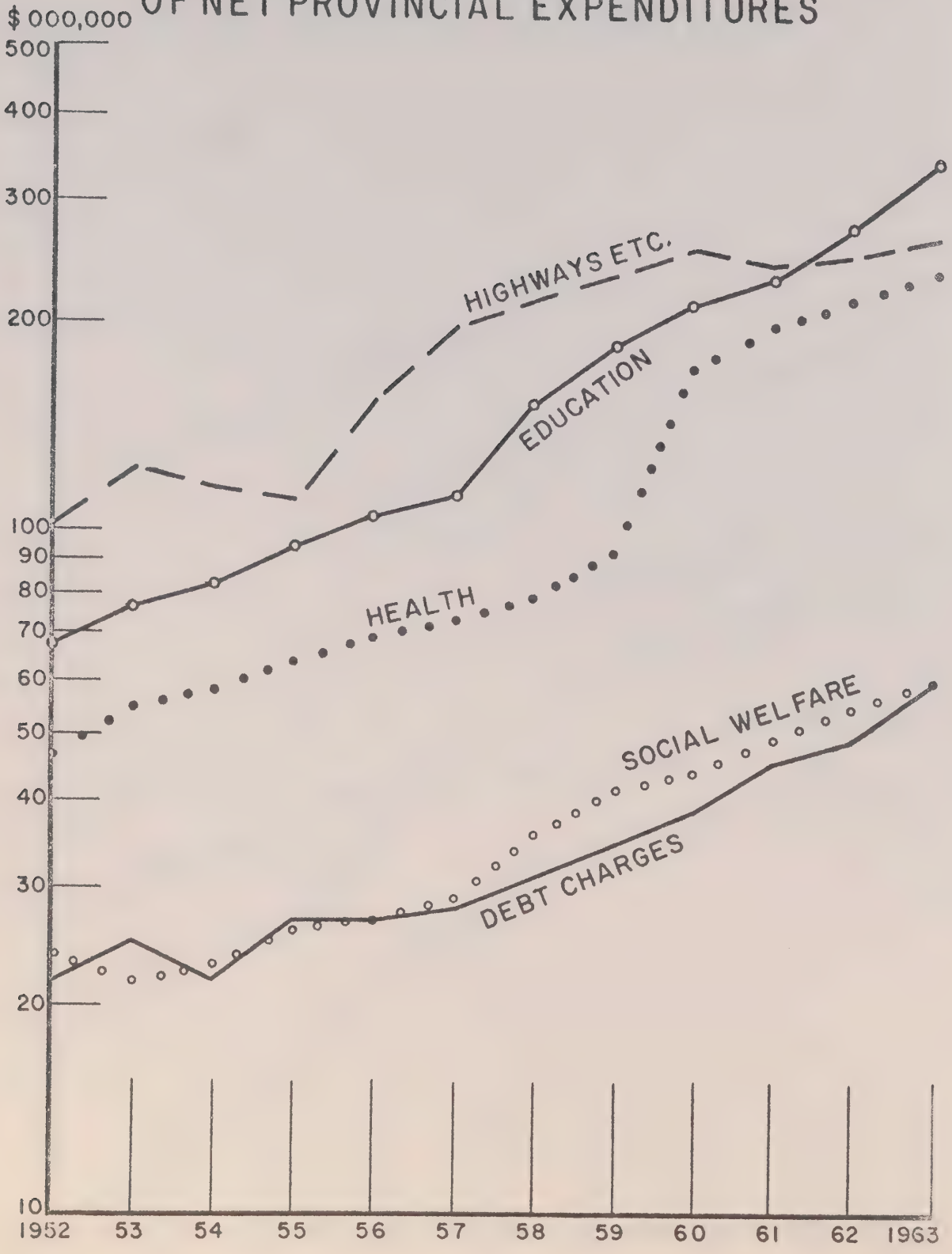
(Million $)

Fiscal Year Ending March 31	Total	Main Components							
		Gen. Govt.	Protection	Public Works	Sanitation	Health	Social Welfare	Education	Debt Charges
1960	930	60	102	188	85	31	25	326	37
1959	820	55	95	180	77	25	22	263	46
1958	727	51	86	159	69	28	22	226	39
1957	692	46	78	152	64	23	19	229	36
1956	601	46	72	100	73	27	20	199	27
1955	540	39	71	104	57	22	19	174	22
1954	379	27	46	51	32	20	14	144	16
1953	339	23	43	44	22	19	13	136	12
1952	293	18	47	36	22	14	12	111	10

NET EXPENDITURE & REVENUE
PROVINCE OF ONTARIO



MAIN COMPONENTS OF NET PROVINCIAL EXPENDITURES



MAIN COMPONENTS OF NET MUNICIPAL EXPENDITURES

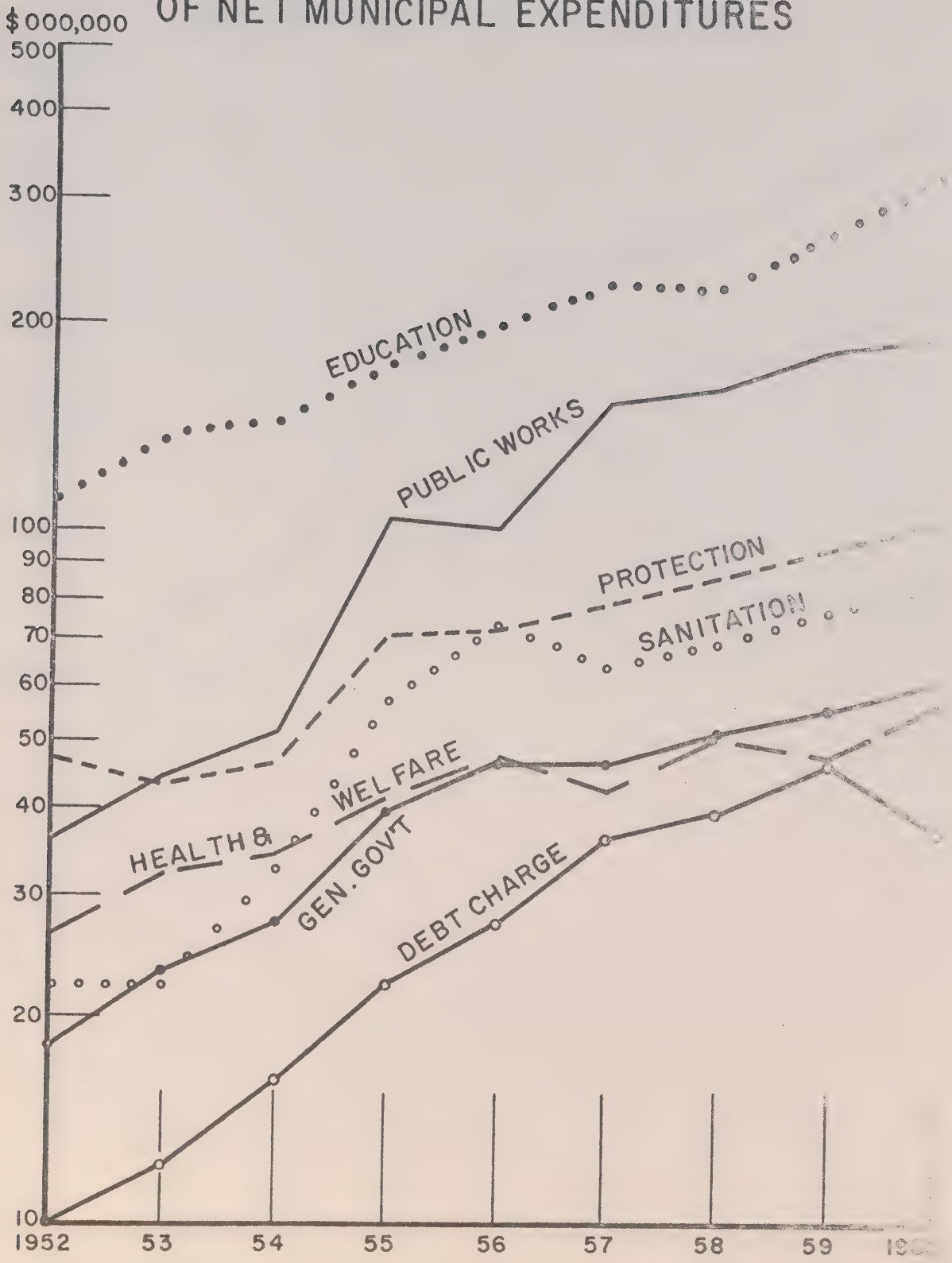
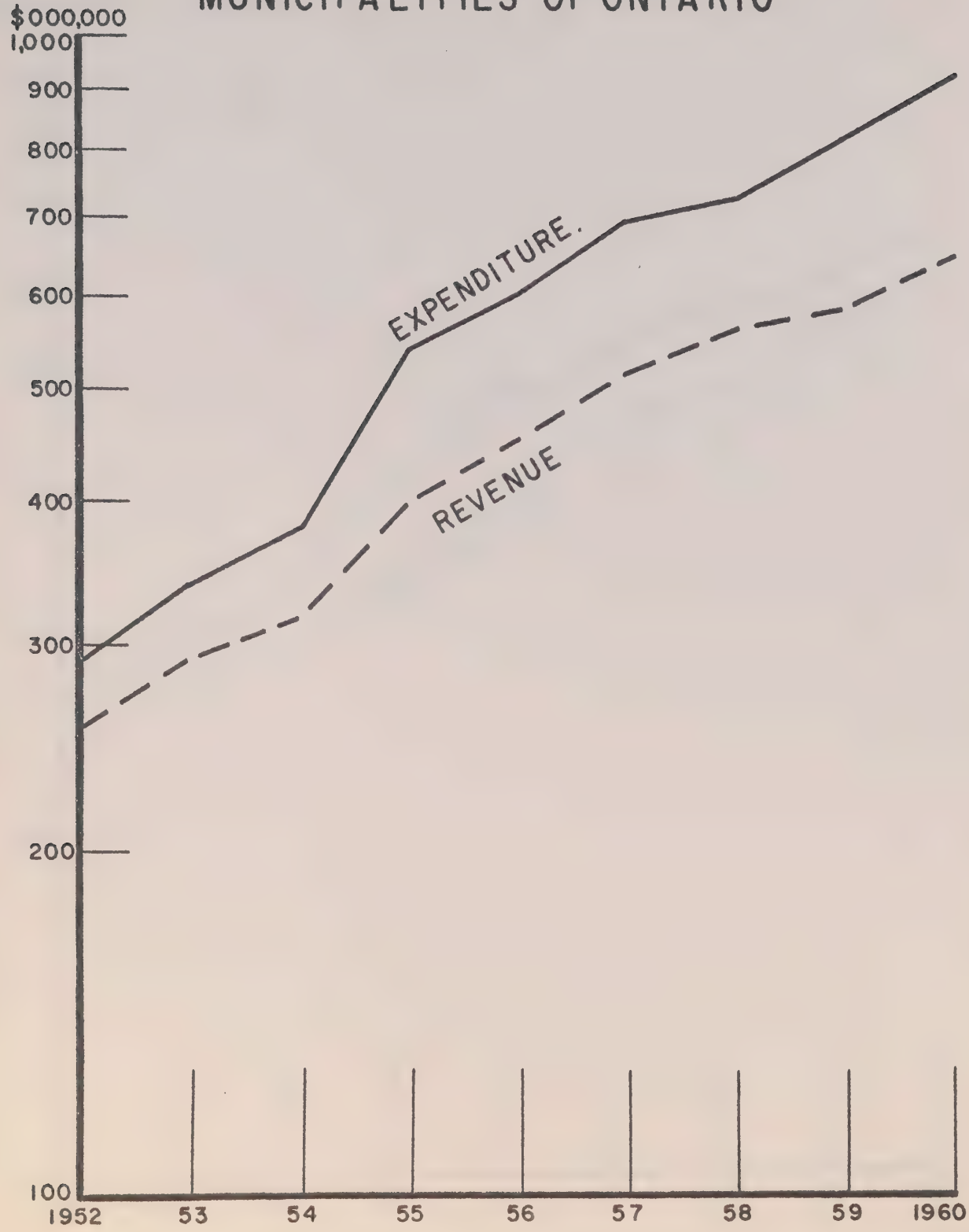


CHART IV

NET REVENUE & EXPENDITURE MUNICIPALITIES OF ONTARIO



NET MUNICIPAL REVENUES

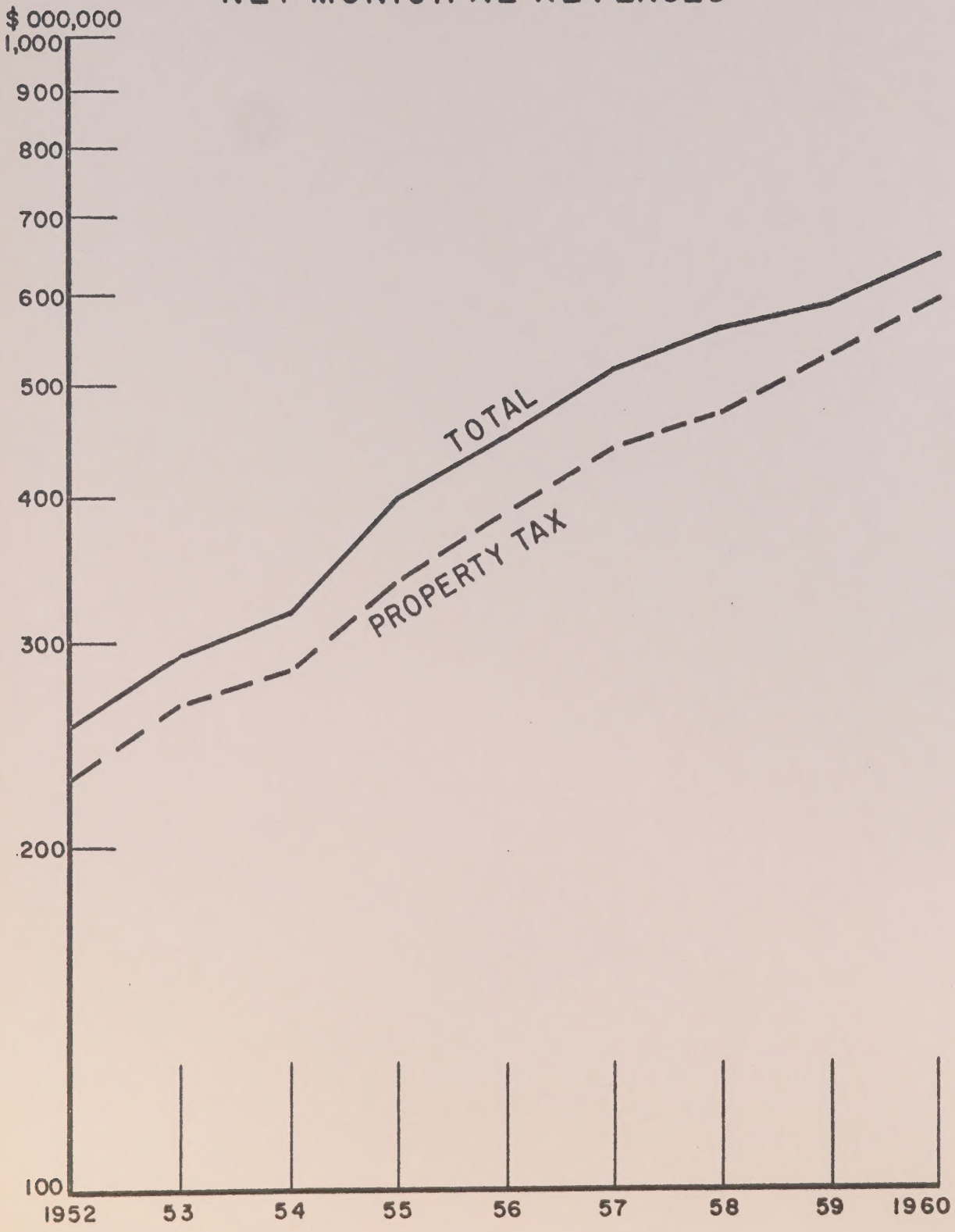


CHART V

NET MUNICIPAL REVENUES